



September 2, 2008

Thomas Nash
Associate Regional Counsel
U.S. EPA – Region 5, C-141J
77 West Jackson Boulevard
Chicago, Illinois 60604

Re: Chemical Recovery Systems, Inc. Superfund Site

Dear Mr. Nash:

Per your letter of August, 2008 concerning Cuyahoga Chemical Company's "good faith offer" to reimburse the EPA for its costs incurred to date on the Chemical Recovery Systems Superfund Site, please be advise the Cuyahoga Chemical Company is no longer in business. Please find attached a copy of the State of Ohio Certificate of Dissolution. Please remove Cuyahoga Chemical from the PRP list.

We have previously notified Steven P. Kaiser of the EPA of this back in 2004. See attached letter.

If you have any questions or need further information, please contact me at 31452 Roberta Drive, Bay Village, Ohio 44140

Sincerely,

CUYAHOGA CHEMICAL COMPANY
(Former)



Paul Moffat

Cc: Mary Tierney, Remedial Product Manager

TE:	DOCUMENT ID	DESCRIPTION	FILING	EXPED	PENALTY	CERT	COPY
15/2004	200401501480	DOMESTIC/DISSOLUTION (DIS)	50.00	100.00	.00	.00	.00

Receipt

This is not a bill. Please do not remit payment.

BROUSE MCDOWELL
500 FIRST NATIONAL TOWER
AKRON, OH 44308

STATE OF OHIO
CERTIFICATE
Ohio Secretary of State, J. Kenneth Blackwell

247288

It is hereby certified that the Secretary of State of Ohio has custody of the business records for

CUYAHOGA CHEMICAL COMPANY

and, that said business records show the filing and recording of:

Document(s)

DOMESTIC/DISSOLUTION

Document No(s):

200401501480



United States of America
State of Ohio
Office of the Secretary of State

Witness my hand and the seal of the
Secretary of State at Columbus, Ohio
this 13th day of January, A.D. 2004.

J. Kenneth Blackwell
Ohio Secretary of State

COPY

December 12, 2004

Steven P. Kaiser
EPA Superfund
U.S. EPA – Region 5
77 West Jackson Boulevard
Chicago, Illinois 60604-3590

Re: Chemical Recovery Systems, Inc. Superfund Site

Dear Mr. Kaiser:

Per your letter of November 23, 2004 referencing a Notice of Deposition for Dorothy Obitts, please be advise the Cuyahoga Chemical Company is no longer in business. Please find attached a copy of the State of Ohio Certificate of Dissolution. Please remove Cuyahoga Chemical from the PRP list.

If you have any questions or need further information, please contact me at 31452 Roberta Drive, Bay Village, Ohio 44140

Sincerely,

CUYAHAGA CHEMICAL COMPANY
(Former)

Paul Moffat

Enclosures

U.S. ENVIRONMENTAL
PROTECTION AGENCY

SEP 08 2008

OFFICE OF REGIONAL
COUNSEL